

NOV 10 '08 -10 00 AM

ALVORD AND ALVORD
ATTORNEYS AT LAW
1050 SEVENTEENTH STREET, N.W.

SUITE 301
WASHINGTON, D.C.

20036

(202) 393-2266

FAX (202) 393-2156

E-MAIL alvordlaw@aol.com

ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

OF COUNSEL
URBAN A. LESTER

SURFACE TRANSPORTATION BOARD

November 10, 2008

Anne K. Quinlan, Esq.
Acting Secretary
Surface Transportation Board
395 "E" Street, S.W.
Washington, D.C. 20423-0001

Dear Ms. Quinlan:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Partial Release, dated as of November 7, 2008, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Assignment of Lease Agreement previously filed with the Board under Recordation Number 21520-A.

The name and address of the party to the enclosed document are:

Assignee: U.S. Bancorp Equipment Finance, Inc.
13010 SW 68th Parkway
Portland, Oregon 97223

[Assignor: The Andersons, Inc.
480 West Dussel Drive
Maumee, Ohio 43537]

Anne K. Quinlan, Esq.
November 10, 2008
Page 2

A description of the railroad equipment covered by the enclosed document
is:

1 railcar: WCTR 142028.

A short summary of the document to appear in the index is:

Partial Release.

Also enclosed is a check in the amount of \$41.00 payable to the order of
the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the
undersigned.

Very truly yours,



Robert W. Alvord

RWA/sem
Enclosures

NOV 10 '08 -10 00 AM

SURFACE TRANSPORTATION BOARD

PARTIAL RELEASE

KNOW ALL MEN BY THESE PRESENTS: U.S. Bancorp Equipment Finance, Inc. hereby releases all of its right, title and interest in and to, the railcars more specifically described as follows on:

WCTR 142028

The primary document(s) to which this PARTIAL RELEASE relates, are between U.S. Bancorp Equipment Finance, Inc. (Lessor/Secured Party) and The Andersons, Inc., (Lessee/Debtor), were recorded with the Surface Transportation Board, under Recordation Number 21520-A dated July 3, 2007.

IN WITNESS WHEREOF, U.S. Bancorp Equipment Finance, Inc., has hereunto set its name, by its proper office thereunto duly authorized, this 7th day of November 2008.

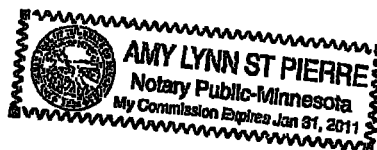
U.S. BANCORP EQUIPMENT FINANCE, INC.

By: [Signature]

STATE OF MN
County of Cyon ss

On this 7th day of November 2008, personally appeared Heather Holm to me personally known, who, being duly sworn, did say that (he/she) is the Collateral Manager of U.S. Bancorp Equipment Finance, Inc., and that said instrument was signed by authority of its board of directors, and (she/he) acknowledged said instrument to be the free act and deed of said corporation.

BEFORE ME: [Signature]
Notary Public



CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: _____

11/10/08



Robert W. Alvord